

421.9A Due dates and holidays.

1. As used in [this section](#), “*holiday*” means any of the following:
 - a. A legal public holiday as described in [section 1C.1](#).
 - b. A paid holiday as described in [section 1C.2, subsection 1](#), and [subsection 2](#), paragraph “*b*”.
 - c. A federal holiday observed by the United States postal service.
 - d. A banking holiday observed by the federal reserve.
 - e. A date when the office of the department is otherwise closed pursuant to [section 4.1, subsection 34](#).
2. When the due date for filing a return or other document with the department or the due date for the department to take any action falls on a Saturday, Sunday, or any holiday, the act is considered to be performed timely if the act is performed on or before the first business day following the Saturday, Sunday, or holiday.

2022 Acts, ch 1061, §62Referred to in [§421.9](#), [421.17A](#), [452A.61](#), [453A.10](#), [453A.14](#)

NEW section